

Robert Marks

From: Robert Marks
Sent: Tuesday, April 17, 2007 1:41 PM
To: 'BRUCE WAKUZAWA'; 'Jason Kim'
Cc: 'Simon Klevansky'; 'John Reyes-Burke (jburke@bmbe-law.com)'
Subject: C Brown docs/further detail required
Importance: High

Bruce and Jason -- the supplemental production of Cindy Brown's records we received yesterday does not provide the information we need to analyze the financial activities of the SS Companies, including particularly the intercompany debt. Those documents show that Ms. Brown ceased accounting work for SS-USA on May 31, 2004 and La Costa on 12/31/04.

We also note that Ms. Brown's supplemental production does not pre-date 1/1/03.

What we need is the general ledgers, including transaction details, that are the source of information for the balance sheets, income statements and trial balances as of 12/31/2004 for the SS companies (produced as Bates 256 0253 - 256 0282). Someone prepared these accounting reports based on detailed data at a transaction level, and that's what we need SS to produce -- in electronic form if it exists. We've been asking for this for literally years, and we thought Ms. Brown's e-files might provide this detail. That turns out to be incorrect.

Can you please look into this as soon as possible. This is urgently needed to advance our analysis of the intercompany debt.

If you can give us an update on this for tomorrow's meet and confer discussion, that will be much appreciated.

Regards,
Bob

EXHIBIT 12

5/3/2007